

## Message Text

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ORIGIN EB-07

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FM SECSTATE WASHDC

TO AMCONSUL HONG KONG

UNCLAS STATE 247040

E.O. 11652: N/A

TAGS:ETRD, HK

SUBJECT: CLASSIFICATION RULES FOR COTTON COATS.

PLEASE FORWARD TO HKG FOLLOWING CLASSIFICATION RULES FOR  
COTTON COATS, REQUESTED BY HKG DURING RECENT CONSULTATIONS.

CATEGORY 49 INCLUDES MEN'S, BOYS, WOMEN'S, GIRLS,  
CHILDREN'S AND INFANTS WOVEN COTTON COATS, EXCEPT RAINCOATS  
OF 3/4 LENGTH OR LONGER OR ORNAMENTED COATS.

1. ORNAMENTED WOVEN COTTON COATS ARE SEPARTELY  
IDENTIFIED IN THE TARIFF SCHEDULES AND ARE CLASSIFIED IN  
CATEGORY 63, "OTHER WOVEN APPAREL OF COTTON."

2. THE TERM ORNAMENTED MEANS THE COAT IS ORNAMENTED WITH  
FIBERS, FILAMENTS (INCLUDING TINSEL WIRE AND LAME), YARNS,  
OR CORDAGE INTRODUCED AS NEEDLE WORK OR OTHERWISE,  
INCLUDING EMBROIDERY, PILE OR TUFTING AND OTHER TYPES OF  
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ORNAMENTATION, BUT DOES NOT INCLUDE FUNCTIONAL STITCHING OR

ONE ROW OF STRAIGHT HEMSTITCHING ADJOINING A HEM. THE TERM ALSO INCLUDES APPLIED LACE, NETTING, BRAID, FRINGE, TUCKING, EDGING, TRIMMING, TEXTILE FABRIC, APPLIQUE OR REPLIQUE WORK, BEADS, BUGLES, SPANGLES, OR A COMBINATION OF THE VARIOUS TYPES OR METHODS OF ORNAMENTATION.

3. THE ORNAMENTATION CONSISTS OF WORK DONE TO THE FABRIC WHEN IT WAS IN THE PIECE, AFTER IT HAD BEEN CUT OR AFTER THE GARMENT (COAT) HAD BEEN MANUFACTURED, SO LONG AS THE TEXTILE FABRIC REMAINS VISIBLE, AT LEAST IN SIGNIFICANT PART AFTER ORNAMENTATION.

4. LACE, NETTING, BRAID, FRINGE, EDGING, TUCKING AND TRIMMING IS NOT REQUIRED TO HAVE A SEPARATE EXISTENCE FROM THE FABRIC TO CONSTITUTE ORNAMENTATIONS.

5. EXAMPLES OF ORNAMENTATION THAT WILL EXCLUDE COATS FROM CATEGORY 49:

A. INITIALS AND MONOGRAMS ON THE POCKET OR ANYWHERE ON THE OUTSIDE OF THE COAT.

B. EMBROIDERED FLOWERS, ANIMALS OR ANY OTHER TYPE OF EMBROIDERY.

C. TUCKS IN A POCKET THAT HAVE BEEN SEWN DOWN.

D. APPLIED EMBLEMS, ANIMALS, PIECES OF FABRICS, LACE AROUND COLLARS OR CUFFS, ETC., ALL OF WHICH HAVE A SEPARATE EXISTENCE FROM THE FABRIC. THE ORNAMENT MAY BE SEWN WITH A SINGLE LOOP OR MAY BE OTHERWISE AFFIXED (EXAMPLE BY GLUE).

E. IF THE COLLAR HAS AN EXTRA STITCH, OF A DIFFERENT COLOR, OR THERE IS A STITCH THROUGH THE FABRIC RUNNING THE LENGTH OF THE GARMENT IN A DIFFERENT COLOR; OR THERE COULD BE AN EXTRA STITCH OF A DIFFERENT COLOR AROUND THE CUFF. SO LONG AS THESE STITCHES ARE NOT THE FUNCTIONAL STITCHING (I.E., THE STITCHING NORMALLY USED TO HOLD THE GARMENT TOGETHER, AS THE SINGLE STITCH OR ONE OF THE DOUBLE STITCHES OF A HEM HELD TOGETHER BY DOUBLE UNCLASSIFIED

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STITCHING), THEY WILL BE CONSIDERED TO BE ORNAMENTATION.

F. A STRIP OF FABRIC SEWN OVER THE FABRIC IS ORNAMENTATION. FOR EXAMPLE, IF A STRIPE IS SEWN DOWN ONE SIDE OF THE COAT OVER THE FABRIC, IT WOULD BE ORNAMENTATION. HOWEVER, IF THE FABRIC IS SLIT FOR PURPOSES OF SEWING THE STRIPE INTO THE FABRIC (NO FABRIC UNDERNEATH THE STRIPE) IT MAY NOT BE ORNAMENTATION.

G. TACK A BEAD ON A COAT, OR A SPANGLE AND IT BECOMES ORNAMENTATION.

H. IF THE COAT IS IN PART OF LACE, BRAID, NETTING, TUCKS, TRIMMING, OR FRINGE, IT IS ORNAMENTED.

I. A LOOP ON THE SHOULDER IS CONSIDERED ORNAMENTATION. THE FOREGOING ARE BUT A FEW OF NUMEROUS WAYS TO ORNAMENT A GARMENT. IT SHOULD BE NOTED, HOWEVER, THAT PRINTS ARE NOT ORNAMENTATION.

6. WOMEN'S, GIRL'S AND INFANT'S SETS ARE SUBJECT TO THE RULE ON ENTIRETIES WHICH IS AS FOLLOWS:

A. IF A SET CONSISTING OF TWO OR MORE GARMENTS ARE COLOR COORDINATED AND MADE OF SUBSTANTIALLY THE SAME FABRIC, THE SET IS TREATED AS AN ENTIRETY FOR TARIFF PURPOSES. THEREFORE, FOR TARIFF PURPOSES, A WOMEN'S SUIT CONSISTING OF A COAT AND SLACKS; COAT AND SKIRT; OR COAT, SLACKS AND SKIRT IS TREATED UNDER THE SAME 5-DIGIT TARIFF CODE FOR DUTY PURPOSES. STATISTICAL REPORTING OF THE FOREGOING ITEMS IS AS FOLLOWS:

-- 1. THE SLACKS ARE REPORTED IN A TSUSA NUMBER FOR  
-- SLACKS.

-- 2. THE SKIRT IS REPORTED IN A TSUSA NUMBER FOR  
- - SKIRTS.

-- 3. THE COAT IS REPORTED IN A TSUSA NUMBER FOR OTHER  
-- APPAREL, BECAUSE COATS ARE NOT IDENTIFIED IN THE 5-DIGIT CODE.

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AS A RESULT OF THE FOREGOING, COTTON SLACKS ARE TABULATED IN CATEGORY 51 (EVEN THOUGH THEY ARE A PART OF THE ENTIRETY) AND BOTH THE SKIRT AND COAT ARE TABULATED IN CATEGORY 63.

B. IF THE SET IS ORNAMENTED, THE COAT WOULD BE REPORTED IN THE TSUSA FOR ORNAMENTED COATS, SINCE A COAT CLASSIFICATION IS PROVIDED IN THE 5-DIGIT ORNAMENTED TSUSA ITEM NUMBER.

C. THE FOREGOING PRACTICE IS ALSO APPLIED TO LEISURE SETS, AS WELL AS SUITS AND ENSEMBLES IMPORTED IN SETS. KISSINGER

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